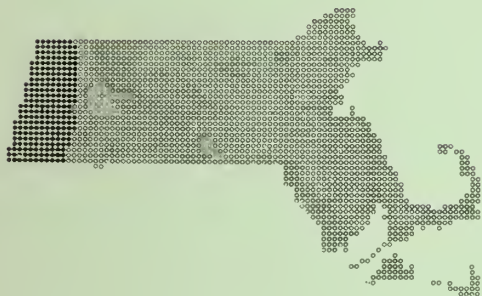
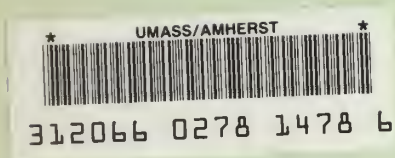


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PROPERTY TAX RECLASSIFICATION

THE IMPACT OF CHAPTER 580 (TAXATION BY USAGE CLASSIFICATION)
ON THE CITIES AND TOWNS OF BERKSHIRE COUNTY

BERKSHIRE COUNTY REGIONAL PLANNING COMMISSION

792/162

PROPERTY TAX RECLASSIFICATION

The Impact of Chapter 580
(Taxation by Usage Classification)
On The Cities and Towns
of Berkshire County

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BERKSHIRE COUNTY REGIONAL PLANNING COMMISSION
10 Fenn Street
Pittsfield, Massachusetts 01201

August 1978

The preparation of this report was financed in part through a "701" Comprehensive Planning grant from the Department of Housing and Urban Development and the Comprehensive Employment and Training Act.



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BERKSHIRE COUNTY REGIONAL PLANNING COMMISSION

10 ELNN STREET, PITTSFIELD, MASSACHUSETTS 01201

TELEPHONE (413) 442-1521

WILLIAM R. HARRISON, Chairman
MARY ELLEN AUSMAN, Vice-Chairman
JUDITH MILLER, Clerk
RALPH D'ELIA, Treasurer
RALPH RENZI, Member-At-Large
PHILIP C. AHERN, Honorary Chairman

KARL HEKLER, AIP
Director

August 17, 1978

TO THE MUNICIPAL OFFICIALS OF BERKSHIRE COUNTY:

The purpose of this report is to advise the cities and towns of Berkshire County on the effects of the recently enacted Chapter 580 of the Acts of 1978, more commonly known as the "Tax Classification Referendum". The state legislature has passed the law, to become effective as of January 1, 1979, and the Governor signed it on July 24, 1978. A copy of Chapter 580 as signed by the Governor is enclosed at the end of this report.

However, before Chapter 580 can become effective, an amendment to the State Constitution permitting taxation by classification must be approved by the voters. This proposed change to the Constitution will appear as a referendum question to be voted on election day, November 7, 1978.

The law would create four classifications of property and would specify the level at which the property is valued for assessment purposes. This level is given as a percentage of market value, shown below:

TYPE	PERCENT OF FAIR MARKET VALUE
1 - Residential	40%
2 - Commercial	50%
3 - Industrial	55%
4 - Land	25%

In addition, a residential exemption of \$5,000 would be established for each residential parcel as shown in the following example:

FAIR MARKET VALUE	ASSESSMENT RATIO	ASSESSED VALUE	EXEMPTION	TAX VALUE
\$20,000	40%	\$8,000	\$5,000	\$3,000

This new tax legislation differs greatly from existing tax assessment procedures and those which would be imposed by the Supreme Court's recent decision which requires full equalized valuation in determining the amount of tax levy paid by each property classification.

This report, prepared by the BCRPC staff, is organized in the following way. For each municipality, three sets of calculations were made of the amount and the percentage of tax burden on each property classification. The first set of calculations are the existing local assessment ratios as reported by each municipality to the Massachusetts Department of Corporations and Taxation

on Form LAV19 as of 12/31/77. The second set of calculations shows the effect on each municipality of the Supreme Court decision requiring that all property classifications be equalized at 100%. The third set of calculations shows what the affect would be if the proposed referendum passes.

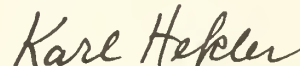
These calculations are based on anticipated 1978 levies for each municipality as supplied to us by the Massachusetts Taxpayers Foundation. Actual levies may differ from the anticipated levy shown, but the format and relative changes would remain the same.

Particular attention will have to be paid to that portion of Chapter 580, Section 19A, which refers to utility taxation. The original House Bill No. 6054 did not contain Section 19A. It was added later in order to provide special tax treatment for utilities. We are planning to issue a separate report dealing with the effects of Section 19A if additional information that we need is received from the Massachusetts Department of Public Utilities.

We wish to extend our appreciation to Representative Dennis J. Duffin and the staff of the Property Tax Bureau of the Massachusetts Department of Corporations and Taxation, now known as the Department of Revenue, for the special efforts they made in providing us with the information we needed to prepare this report.

If you have any questions or wish to comment on this report, please contact Mr. Lawrence Callahan of our staff. We would be pleased to provide technical assistance to municipal officials in implementing the new tax law.

Sincerely,

A handwritten signature in dark ink, appearing to read "Karl Hekler". The script is cursive and fluid, with the first letters of the first and last names being capitalized and prominent.

Karl Hekler
Director

KH/bb

DEFINITIONS OF TERMS USED IN THIS REPORT

Residential:

Includes all residential properties, Class R1 to R4, plus 1/3 of the total of Residential/Commercial (R/C) property. (Does not include hotels, motels or lodging houses.)

Commercial:

Includes all commercial property, plus 2/3 the value of Residential/Commercial (R/C) property.

Industrial:

Includes all industrial and manufacturing property.

Land/Agricultural/Horticultural:

Includes all open unused land, plus all agricultural/horticultural property.

Certified:

All certified utility/gas or other transmission lines and machinery.

Personal:

All personal property other than automobiles and personal property located in principal domicile.

Levy:

The balance remaining of the general budget, after deducting all other estimated revenues including Cherry Sheet receipts, local receipts and available funds. This amount is generally raised from property taxes.

Tax Rate:

The approximate tax rate necessary to raise the amount of levy. To determine the tax rate, divide the levy by the assessed valuation of real and personal property.

Assessed Ratio:

The ratio approximates the level at which local assessors value property in relation to its full or fair market value. To determine this ratio, divide the assessed valuation by the state equalized valuation.

CALCULATION OF RESIDENTIAL TAX VALUE WITH 40% ASSESSMENT
AND \$5,000 RESIDENTIAL EXEMPTION UNDER CHAPTER 580

	# of Res. Parcels	Equalized Value (000's)	40% Assess. Value (000's)	Exemption of \$5,000 per Res. Parcel (000's)	Tax Value Under Chapter 580 (000's)
ADAMS	2,631	\$ 60,074	\$ 24,030	\$ 13,155	\$ 10,875
ALFORD	177	7,688	3,075	855	2,190
BECKET	1,261	24,060	9,624	6,305	3,319
CHESHIRE	887	29,223	11,689	4,435	7,254
CLARKSBURG	558	15,439	6,175	2,790	3,386
DALTON	2,054	61,616	24,646	10,270	14,376
EGREMONT	535	26,130	10,452	2,675	7,777
FLORIDA	271	5,669	2,268	1,355	913
GT. BARRINGTON	2,080	78,209	31,284	10,400	20,884
HANCOCK	262	6,768	2,707	1,310	1,397
HINSDALE	--	--	--	--	--
LANESBOROUGH	1,022	32,009	12,804	5,110	7,694
LEE	1,745	46,563	18,625	8,725	9,900
LENOX	1,431	63,446	25,378	7,155	18,223
MONTEREY	1,030	19,139	7,656	5,150	2,506
MT. WASHINGTON	98	1,943	777	490	287
NEW ASHFORD	48	2,232	893	240	653
NEW MARLBOROUGH	651	24,849	9,940	3,255	6,685
NORTH ADAMS	3,704	77,515	31,006	18,520	12,486
OTIS	1,162	25,375	10,150	5,810	4,340
PERU	248	7,068	2,827	1,240	1,587
PITTSFIELD	13,010	373,066	149,226	65,050	84,176
RICHMOND	617	26,200	10,480	3,085	7,395
SANDISFIELD	390	10,680	4,272	1,950	2,322
SAVOY	243	6,472	2,589	1,215	1,274
SHEFFIELD	1,068	35,939	14,376	5,340	9,036
STOCKBRIDGE	3,314	48,347	19,339	16,570	2,769
TYRINGHAM	178	10,509	4,204	890	3,314
WASHINGTON	158	5,144	2,058	790	1,268
W. STOCKBRIDGE	468	17,355	6,942	2,340	4,602
WILLIAMSTOWN	1,894	81,449	32,580	9,470	23,110
WINDSOR	324	8,064	3,226	1,620	3,218
<u>TOTALS</u>	<u>43,519</u>	<u>\$ 1,238,240</u>	<u>\$ 495,298</u>	<u>\$ 217,595</u>	<u>\$ 281,316</u>

TAX CALCULATIONS FOR MUNICIPALITIES	1973 ACTUAL PROPERTY TAX			1978 EQUALIZED (100%) PROPERTY TAX					CHAPTER 580 - ACTS OF 1978 TAX CLASSIFICATION AMENDMENT (VOTER REFERENDUM - NOV. 7, 1978)					
	ASSESSMENT RATIO	ASSESSED VALUE (\$000's)	ACTUAL LEVY BY CLASSIF. (\$000's)	ASSESSMENT RATIO	ASSESSED VALUE (\$000's)	ACTUAL LEVY BY CLASSIF. (\$000's)	NET CHANGE TO CURRENT (\$000's)	% CHANGE TO CURRENT	ASSESSMENT RATIO	TAX VALUE (\$000's)	RESIDENTIAL REDUCTION (\$000's)	ACTUAL LEVY BY CLASSIF. (\$000's)	NET CHANGE TO CURRENT (\$000's)	% CHANGE TO CURRENT
ADAMS														
Residential	.603	36256	2111	1.000	60074	2304	+193	+ 1%	.400	10875	13155	1468	-643	- 30%
Commercial	.847	7639	443	1.000	9014	343	-100	- 23%	.500	4507		608	+165	+ 37%
Industrial	1.000	4297	249	1.000	4297	163	- 86	- 35%	.550	2363		319	+ 70	+ 28%
Land, Agri.	.327	1385	80	1.000	4235	161	+ 81	+100%	.250	1058		143	+ 63	+ 78%
Cert.& Pers.	1.000	4435	257	1.000	4435	169	- 80	- 34%	1.000	4435		602	+345	+134%
TOTAL	.650	54012	3140	1.000	82055	3140			.290	23238		3140		
	Tax Rate = \$58.00			Tax Rate = \$30.00					Tax Rate = \$135.00					
ALFORD														
Residential	.827	6358	101	1.000	7688	93	- 8	- 1%	.400	2190	885	87	- 14	- 14%
Commercial	1.000	65	1	1.000	65	1	--	--	.500	33		1	--	--
Industrial	--	--	--	--	--	--	--	--	--	--		--	--	--
Land, Agri.	.571	1243	20	1.000	2176	26	+ 6	+ 30%	.250	544		15	- 5	- 25%
Cert.& Pers.	.518	356	6	1.000	687	8	+ 2	+ 33%	1.000	687		25	+ 19	+316%
TOTAL	.755	8022	128	1.000	10616	128			.325	3454		128		
	Tax Rate = \$16.00			Tax Rate = \$12.00					Tax Rate = \$37.00					
BECKET														
Residential	1.000	24060	410	1.000	24060	408	- 2	--	.400	3319	6305	252	-158	- 39%
Commercial	1.000	2367	40	1.000	2367	40	--	--	.500	1184		90	+ 50	+125%
Industrial	--	--	--	--	--	--	--	--	--	--		--	--	--
Land, Agri.	.975	9106	156	1.000	9339	159	+ 3	+ 2%	.250	2334		179	+ 23	+ 15%
Cert.& Pers.	1.000	1443	25	1.000	1443	24	- 1	--	1.000	1443		110	+ 85	+340%
TOTAL	.993	36976	631	1.000	37209	631			.223	8280		631		
	Tax Rate = \$17.00			Tax Rate = \$17.00					Tax Rate = \$76.00					
CHESHIRE														
Residential	.545	15933	653	1.000	29223	670	+ 17	+ 26%	.400	7254	4435	549	-104	- 16%
Commercial	.662	1313	54	1.000	1983	45	- 9	- 17%	.500	992		75	+ 21	+ 39%
Industrial	.606	60	2	1.000	99	2	--	--	.550	55		4	+ 2	+100%
Land, Agri.	.567	600	24	1.000	1058	23	- 1	--	.250	265		20	- 4	- 17%
Cert.& Pers.	.636	1091	45	1.000	1715	38	- 7	- 16%	1.000	1715		130	+ 85	+188%
TOTAL	.557	18997	778	1.000	34078	778	--	--	.302	10281		778	--	--
	Tax Rate = \$41.00			Tax Rate = \$23.00					Tax Rate = \$76.00					
CLARKSBURG														
Residential	1.000	15439	462	1.000	15439	462	--	--	.400	3386	2790	362	-100	- 22%
Commercial	1.000	1663	48	1.000	1663	48	--	--	.500	832		89	+ 41	+ 85%
Industrial	1.000	106	2	1.000	106	2	--	--	.550	58		6	+ 4	+200%
Land, Agri.	1.000	208	5	1.000	208	5	--	--	.250	52		5	--	--
Cert.& Pers.	1.000	694	19	1.000	694	19	--	--	1.000	694		74	+ 55	+289%
TOTAL	1.000	18110	536	1.000	18110	536			.277	5022		536		
	Tax Rate = \$30.00			Tax Rate = \$30.00					Tax Rate = \$107.00					
DALTON														
Residential	.980	60423	1959	1.000	61616	1957	- 2	--	.400	14376	10270	1307	-652	- 33%
Commercial	1.000	6130	196	1.000	6130	196	--	--	.500	3065		278	+ 82	+ 42%
Industrial	1.000	20077	642	1.000	20077	642	--	--	.550	11042		1004	+362	+ 56%
Land, Agri.	.982	4648	149	1.000	4733	151	+ 2	+ 1%	.250	1183		108	- 41	- 28%
Cert.& Pers.	1.000	4215	135	1.000	4215	135	--	--	1.000	4215		384	+249	+184%
TOTAL	.986	95493	3081	1.000	96771	3081			.350	33881		3081		
	Tax Rate = \$32.00			Tax Rate = \$32.00					Tax Rate = \$91.00					
EGREMONT														
Residential	.448	11722	356	1.000	26130	404	+ 48	+13%	.400	7777	2675	350	- 6	- 2%
Commercial	1.000	1532	47	1.000	1532	23	- 24	-51%	.500	766		35	- 12	- 26%
Industrial	--	--	--	--	--	--	--	--	--	--		--	--	--
Land, Agri.	.547	1660	51	1.000	3033	46	- 5	-10%	.250	758		35	- 16	- 31%
Cert.& Pers.	.873	1637	51	1.000	1873	32	- 19	-39%	1.000	1873		85	+ 34	+ 67%
TOTAL	.508	16551	505	1.000	32568	505			.343	11174		505		
	Tax Rate = \$31.00			Tax Rate = \$15.00					Tax Rate = \$45.00					
FLORIDA														
Residential	.877	4973	93	1.000	5669	103	+ 10	+11%	.400	913	1355	24	- 69	- 74
Commercial	1.000	825	16	1.000	825	16	--	--	.500	413		10	- 6	- 38
Industrial	1.000	446	8	1.000	446	9	+ 1	+13%	.550	245		6	- 2	- 25
Land, Agri.	.720	1237	24	1.000	1718	32	+ 8	+33%	.250	430		10	- 14	- 58
Cert.& Pers.	1.000	22493	427	1.000	22493	408	- 19	- 4%	1.000	22493		518	+ 91	+ 21%
TOTAL	.962	22974	568	1.000	31151	568			.786	24494		568		
	Tax Rate = \$19.00			Tax Rate = \$18.00					Tax Rate = \$23.00					

TAX CALCULATIONS FOR MUNICIPALITIES	1978 ACTUAL PROPERTY TAX			1978 EQUALIZED (100%) PROPERTY TAX						CHAPTER 580 - ACTS of 1978 TAX CLASSIFICATION AMENDMENT (VOTER REFERENDUM - NOV. 7, 1978)					
	ASSESSMENT RATIO	ASSESSED VALUE (\$000's)	ACTUAL LEVY BY CLASSIF. (\$000's)	ASSESSMENT RATIO	ASSESSED VALUE (\$000's)	ACTUAL LEVY BY CLASSIF. (\$000's)	NET CHANGE TO CURRENT (\$000's)	% CHANGE TO CURRENT		ASSESSMENT RATIO	TAX VALUE (\$000's)	RESIDENTIAL REDUCTION (\$000's)	ACTUAL LEVY BY CLASSIF. (\$000's)	NET CHANGE TO CURRENT (\$000's)	% CHANGE TO CURRENT
GT.BARRINGTON															
Residential	.453	35470	1842	1.000	78209	2170	+328	+ 18%		.400	20884	10400	1605	-237	- 13%
Commercial	.655	16295	847	1.000	24841	695	-152	- 18%		.500	12420		953	+106	+ 13%
Industrial	.922	3027	157	1.000	3283	92	- 65	- 41%		.550	1806		136	- 21	- 13%
Land, Agri.	.520	1709	89	1.000	1850	52	- 37	- 42%		.250	463		34	- 55	- 62%
Cert.& Pers.	.786	4543	236	1.000	5777	162	- 74	- 31%		1.000	5777		443	+207	+ 88%
TOTAL	.535	61044	3171	1.000	113960	3171				.363	41350		3171		
	Tax Rate = \$52.00			Tax Rate = \$28.00						Tax Rate = \$77.00					
HANCOCK															
Residential	.364	2468	114	1.000	6768	93	- 21	- 18%		.400	1397	1310	57	- 57	- 50%
Commercial	.300	807	37	1.000	2688	36	- 1	- 2%		.500	1344		55	+ 18	+ 49%
Industrial	.299	26	1	1.000	87	1	--	--		.550	48		2	+ 1	+100%
Land, Agri.	.170	785	36	1.000	4618	63	+ 27	+ 75%		.250	1155		46	+ 10	+ 28%
Cert.& Pers.	.358	441	21	1.000	1232	16	- 5	- 24%		1.000	1232		49	+ 28	+133%
TOTAL	.294	4527	209	1.000	15393	209				.336	5176		209		
	Tax Rate = \$46.00			Tax Rate = \$14.00						Tax Rate = \$40.00					
HINSDALE															
Residential															
Commercial															
Industrial															
Land, Agri.															
Cert.& Pers.															
TOTAL															
	INCOMPLETE DATA														
LANESBOROUGH															
Residential	.923	29556	923	1.000	32009	952	+ 29	+ 3%		.400	7694	5110	744	-179	- 20%
Commercial	1.000	4450	138	1.000	4450	125	- 13	- 9%		.500	2225		216	+ 78	+ 56%
Industrial	1.000	468	15	1.000	468	13	- 2	- 13%		.550	257		25	+ 10	+ 66%
Land, Agri.	1.000	2954	91	1.000	2954	82	- 9	- 10%		.250	739		72	- 19	- 21%
Cert.& Pers.	1.000	1675	52	1.000	1675	47	- 5	- 10%		1.000	1675		162	+110	+211%
TOTAL	.941	39103	1219	1.000	41556	1219				.303	12590		1219		
	Tax Rate = \$31.00			Tax Rate = \$29.00						Tax Rate = \$97.00					
LEE															
Residential	.796	37057	1662	1.000	46563	1764	+102	+ 6%		.400	9900	8725	1068	-594	- 36%
Commercial	.913	8795	391	1.000	9633	361	- 30	- 8%		.500	4817		518	+127	+ 32%
Industrial	1.000	8312	370	1.000	8312	311	- 59	-16%		.550	4572		493	+123	+ 33%
Land, Agri.	.640	1794	77	1.000	2805	102	+ 25	+32%		.250	701		75	- 2	- 3%
Cert.& Pers.	1.000	5423	240	1.000	5423	202	- 38	-16%		1.000	5423		586	+346	+144%
TOTAL	.844	61381	2740	1.000	72736	2740				.349	25413		2740		
	Tax Rate = \$45.00			Tax Rate = \$38.00						Tax Rate = \$108.00					
LENOX															
Residential	.765	48547	1784	1.000	63446	1782	- 2	--		.400	18223	7155	1418	-366	- 20%
Commercial	.816	16589	597	1.000	20329	569	- 28	- 5%		.500	10165		783	+186	+ 31%
Industrial	.816	1065	38	1.000	1305	37	- 1	- 3%		.550	718		55	+ 17	+ 45%
Land, Agri.	.452	2313	83	1.000	5115	143	+ 60	+72%		.250	1279		98	+ 15	+ 18%
Cert.& Pers.	1.000	3612	130	1.000	3612	101	- 29	-22%		1.000	3612		278	+148	+114%
TOTAL	.769	72126	2632	1.000	93807	2632				.362	33997		2632		
	Tax Rate = \$36.00			Tax Rate = \$28.00						Tax Rate = \$77.00					
MONTEREY															
Residential	.917	17550	211	1.000	19139	205	- 6	- 3%		.400	2506	5150	122	- 89	- 42%
Commercial	.984	2177	26	1.000	2212	24	- 2	- 8%		.500	1106		53	+ 27	+103%
Industrial	--	--	--	--	--	--	--	--		--	--		--	--	--
Land, Agri.	.704	2250	26	1.000	3196	35	+ 9	+35%		.250	799		38	+ 12	+ 46%
Cert.& Pers.	1.000	1374	16	1.000	1374	15	- 1	- 6%		1.000	1374		66	+ 50	+312%
TOTAL	.901	23351	279	1.000	25921	279				.223	5785		279		
	Tax Rate = \$12.00			Tax Rate = \$11.00						Tax Rate = \$48.00					
MT.WASHINGTON															
Residential	.826	1605	25	1.000	1943	25	--	--		.400	287	490	14	- 11	- 44%
Commercial	--	--	--	1.000	--	--	--	--		.500	--		--	--	--
Industrial	.800	192	3	1.000	240	3	--	--		.550	132		6	+ 3	+100%
Land, Agri.	.801	335	5	1.000	418	6	+ 1	+20%		.250	105		5	--	--
Cert.& Pers.	1.000	247	4	1.000	247	3	- 1	-25%		1.000	247		12	+ 8	+200%
TOTAL	.835	2379	37	1.000	2848	37				.271	771		37		
	Tax Rate = \$15.00			Tax Rate = \$13.00						Tax Rate = \$48.00					

TAX CALCULATIONS FOR MUNICIPALITIES	1978 ACTUAL PROPERTY TAX			1978 EQUALIZED (100%) PROPERTY TAX						CHAPTER 580 - ACTS OF 1978 TAX CLASSIFICATION AMENDMENT (VOTER REFERENDUM - NOV. 7, 1978)					
	ASSESSMENT RATIO	ASSESSED VALUE (\$'000's)	ACTUAL LEVY BY CLASSIF. (\$'000's)	ASSESSMENT RATIO	ASSESSED VALUE (\$'000's)	ACTUAL LEVY BY CLASSIF. (\$'000's)	NET CHANGE TO CURRENT (\$'000's)	% CHANGE TO CURRENT		ASSESSMENT RATIO	TAX VALUE (\$'000's)	RESIDENTIAL REDUCTION (\$'000's)	ACTUAL LEVY BY CLASSIF. (\$'000's)	NET CHANGE TO CURRENT (\$'000's)	% CHANGE TO CURRENT
NEW ASHFORD															
Residential	.770	1719	15	1.000	2232	12	- 3	- 20%		.400	653	240	8	- 7	- 47%
Commercial	.509	2906	26	1.000	5702	31	+ 5	+ 19%		.500	2851		32	+ 6	+ 23%
Industrial	--	--	--	1.000	--	--	--	--		--	--		--	--	--
Land, Agri.	.360	107	1	1.000	297	1	--	--		.250	74		1	--	--
Cert. & Pers.	1.000	404	4	1.000	404	2	- 2	- 50%		1.000	404		5	+ 1	+ 25%
TOTAL	.594	5136	46	1.000	8635	46				.461	3982		46		
Tax Rate = \$9.00				Tax Rate = \$6.00						Tax Rate = \$12.00					
NEW MARLBORO															
Residential	.836	20787	266	1.000	24849	271	+ 5	+ 2%		.400	6685	3255	230	- 36	- 14%
Commercial	.986	2936	38	1.000	2976	33	- 5	- 13%		.500	1488		52	+ 14	+ 37%
Industrial	1.000	165	2	1.000	165	2	--	--		.550	91		3	+ 1	+ 50%
Land, Agri.	.789	3663	48	1.000	4639	51	+ 3	+ 6%		.250	1160		40	- 8	- 17%
Cert. & Pers.	1.000	1370	18	1.000	1346	15	- 3	+ 17%		1.000	1346		47	+ 29	+ 161%
TOTAL	.851	28921	372	1.000	33975	372				.317	10770		372		
Tax Rate = \$13.00				Tax Rate = \$11.00						Tax Rate = \$35.00					
NORTH ADAMS															
Residential	.602	46703	3567	1.000	77515	4084	+517	+ 14%		.400	12486	18520	2163	-1404	- 39%
Commercial	.804	17334	1317	1.000	21559	1142	-175	- 13%		.500	10779		1868	+ 551	+ 42%
Industrial	.935	9648	733	1.000	10308	546	-187	- 26%		.550	5669		984	+ 251	+ 34%
Land, Agri.	.733	1911	145	1.000	2607	138	- 7	- 5%		.250	652		117	- 28	- 19%
Cert. & Pers.	1.000	6454	490	1.000	6454	342	-148	- 30%		1.000	6454		1120	+ 630	+ 129%
TOTAL	.692	82050	6252	1.000	118443	6252				.199	36040		6252		
Tax Rate = \$76.00				Tax Rate = \$53.00						Tax Rate = \$173.00					
OTIS															
Residential	.363	9218	301	1.000	25375	326	+ 25	+ 8%		.400	4340	5810	219	- 82	- 27%
Commercial	.546	764	24	1.000	1398	18	- 6	- 25%		.500	699		35	+ 11	+ 46%
Industrial	.542	38	1	1.000	70	1	--	--		.550	39		2	+ 1	+ 100%
Land, Agri.	.933	2213	70	1.000	5320	69	- 1	- 1%		.250	1330		68	- 2	- 3%
Cert. & Pers.	.655	1555	49	1.000	2372	31	- 18	- 37%		1.000	2372		121	+ 72	+ 147%
TOTAL	.399	13788	445	1.000	34535	445				.254	8780		445		
Tax Rate = \$22.00				Tax Rate = \$13.00						Tax Rate = \$51.00					
PERU															
Residential	.572	4048		1.000	7068					.400	1587	1240			
Commercial	.581	884	NOT	1.000	1521					.500	760				
Industrial	--	--	AVAIL-	--	--					--	--				
Land, Agri.	.441	1013	ABLE	1.000	2293					.250	573				
Cert. & Pers.	1.000	367		1.000	367					1.000	367				
TOTAL	.561	6312		1.000	11249					.292	3287				
Tax Rate = \$32.00				Tax Rate = \$11.00						Tax Rate = \$51.00					
PITTSFIELD															
Residential	.495	184860	14721	1.000	373066	15801	+1080	+ 7%		.400	84176	65050	9608	-5113	-35%
Commercial	.636	61883	4951	1.000	97223	4181	- 770	-16%		.500	48612		5555	+ 604	+12%
Industrial	.643	37995	3039	1.000	59090	2541	- 498	-16%		.550	32500		3718	+ 679	+22%
Land, Agri.	.388	7116	569	1.000	18361	790	+ 221	+39%		.250	4590		536	- 33	- 6%
Cert. & Pers.	.545	29800	2384	1.000	54680	2351	- 33	- 1%		1.000	54680		6247	+3863	+162%
TOTAL	.534	321654	25664	1.000	602420	25664				.373	224558		25664		
Tax Rate = \$80.00				Tax Rate = \$43.00						Tax Rate = \$114.00					
RICHMOND															
Residential	.834	21876	545	1.000	26200	539	- 6	- 1%		.400	7395	3085	473	- 72	-13%
Commercial	.835	107	3	1.000	128	3	--	--		.500	64		4	+ 1	+33%
Industrial	1.000	96	2	1.000	96	2	--	--		.550	53		3	+ 1	+50%
Land, Agri.	.622	2082	52	1.000	3348	67	+ 15	+29%		.250	837		55	+ 3	+ 1%
Cert. & Pers.	1.000	1715	43	1.000	1715	34	- 9	-21%		1.000	1715		110	+ 67	+156%
TOTAL	.821	25876	645	1.000	31487	645				.319	10064		645		
Tax Rate = \$25.00				Tax Rate = \$20.00						Tax Rate = \$64.00					
SANDISFIELD															
Residential	.545	5831	237	1.000	10680	224	- 13	- 5%		.400	2322	1950	165	- 72	-30%
Commercial	.600	439	18	1.000	732	15	- 3	-17%		.500	403		28	+ 10	+56%
Industrial	1.000	10	--	1.000	10	--	--	--		.550	6		--	--	--
Land, Agri.	.248	906	37	1.000	3657	77	+ 40	+108%		.250	914		64	+ 27	+73%
Cert. & Pers.	1.000	1181	48	1.000	1181	24	- 24	-50%		1.000	1181		83	+ 35	+73%
TOTAL	.513	8367	340	1.000	16260	340				.296	4826		340		
Tax Rate = \$41.00				Tax Rate = \$21.00						Tax Rate = \$70.00					

TAX CALCULATIONS FOR MUNICIPALITIES	1978 ACTUAL PROPERTY TAX			1978 EQUALIZED (100%) PROPERTY TAX						CHAPTER 580 - ACTS OF 1978 TAX CLASSIFICATION AMENDMENT (VOTER REFERENDUM - NOV. 7, 1978)					
	ASSESSMENT RATIO	ASSESSED VALUE (\$'000's)	ACTUAL LEVY BY CLASSIF. (\$'000's)	ASSESSMENT RATIO	ASSESSED VALUE (\$'000's)	ACTUAL LEVY BY CLASSIF. (\$'000's)	NET CHANGE TO CURRENT (\$'000's)	% CHANGE TO CURRENT		ASSESSMENT RATIO	TAX VALUE (\$'000's)	RESIDENTIAL REDUCTION (\$'000's)	ACTUAL LEVY BY CLASSIF. (\$'000's)	NET CHANGE TO CURRENT (\$'000's)	% CHANGE TO CURRENT
SAVOY															
Residential	.353	2291		1.000	6472					.400	1374	1215			
Commercial	.356	140		1.000	393					.500	197				
Industrial	--	--	NOT	--	--				NOT	--	--			NOT	
Land, Agri.	.200	470	AVAIL-	1.000	2350				AVAILABLE	.250	588			AVAILABLE	
Cert. & Pers.	.388	274	ABLE	1.000	706					1.000	706				
TOTAL	.320	3175		1.000	9921					.200	2865				
Tax Rate															
SHEFFIELD															
Residential	.425	15301	631	1.000	35939	562	- 69 - 11%			.400	9036	5340	483	-143 - 23%	
Commercial	.541	1714	70	1.000	3166	51	- 19 - 27%			.500	1583		87	+ 17 + 24%	
Industrial	.493	614	25	1.000	1245	20	- 5 - 20%			.550	685		38	+ 13 + 52%	
Land, Agri.	.213	3797	156	1.000	17807	285	+129 +183%			.250	4452		249	+ 93 + 60%	
Cert. & Pers.	1.000	1435	59	1.000	1435	23	- 36 - 61%			1.000	1435		79	+ 20 + 34%	
TOTAL	.384	22861	941	1.000	59592	941				.200	17191		941	--	
Tax Rate = \$41.00				Tax Rate = \$16.00						Tax Rate = \$55.00					
STOCKBRIDGE															
Residential	.345	16672	912	1.000	48347	952	+ 40 + 4%			.400	2769	16570	328	-584 - 64%	
Commercial	.417	1717	94	1.000	4117	82	- 12 - 13%			.500	2059		243	+149 +159%	
Industrial	.418	118	6	1.000	282	6	-- --			.550	155		18	+ 12 +200%	
Land, Agri.	.169	691	38	1.000	4079	82	+ 44 +115%			.250	1020		120	+ 82 +215%	
Cert. & Pers.	.674	2841	156	1.000	4215	84	- 72 + 46%			1.000	4215		497	+341 +218%	
TOTAL	.361	22039	1206	1.000	61040	1206				.167	10218		1206		
Tax Rate = \$55.00				Tax Rate = \$20.00						Tax Rate = \$118.00					
TYRINGHAM															
Residential	.545	5729	94	1.000	10509	91	- 3 - 3%			.400	3314	890	85	- 9 - 9%	
Commercial	.701	80	2	1.000	114	10	+ 8 +400%			.500	57		2	-- --	
Industrial	--	--	--	--	--	--	-- --			--	--		--	-- --	
Land, Agri.	.436	733	12	1.000	1682	15	+ 3 + 25%			.250	421		10	- 2 - 16%	
Cert. & Pers.	1.000	1154	18	1.000	1154	10	- 8 + 44%			1.000	1154		29	+ 11 + 61%	
TOTAL	.572	7696	126	1.000	13459	126				.367	4946		126		
Tax Rate = \$16.00				Tax Rate = \$9.00						Tax Rate = \$25.00					
WASHINGTON															
Residential	.998	5137	65	1.000	5144	57	- 8 - 12%			.400	1268	790	44	- 21 - 48%	
Commercial	1.000	973	12	1.000	973	10	- 2 - 16%			.500	487		16	+ 4 + 33%	
Industrial	--	--	--	--	--	--	-- --			--	--		--	-- --	
Land, Agri.	.500	1050	13	1.000	2100	23	+ 10 + 77%			.250	525		18	+ 5 + 38%	
Cert. & Pers.	1.000	535	6	1.000	535	6	-- --			1.000	535		18	+ 12 +200%	
TOTAL	.879	7694	96	1.000	8752	96				.322	2815		96		
Tax Rate = \$12.00				Tax Rate = \$11.00						Tax Rate = \$34.00					
W. STOCKBRIDGE															
Residential	.414	7190	379	1.000	17355	406	+ 27 + 7%			.400	4602	2340	328	- 51 - 13%	
Commercial	.600	1049	57	1.000	1749	40	- 17 - 30%			.500	875		62	+ 5 + 9%	
Industrial	.600	164	9	1.000	273	6	- 3 - 33%			.550	150		11	+ 2 + 22%	
Land, Agri.	.300	566	32	1.000	1887	43	+ 11 + 34%			.250	472		33	+ 1 + 2%	
Cert. & Pers.	.655	841	48	1.000	1284	30	- 18 - 38%			1.000	1284		91	+ 43 + 90%	
TOTAL	.435	9810	525	1.000	22548	525				.327	7383		525		
Tax Rate = \$54.00				Tax Rate = \$23.00						Tax Rate = \$71.00					
WILLIAMSTOWN															
Residential	.710	57864	2696	1.000	81449	2749	+ 53 + 2%			.400	23110	9470	2304	- 392 - 15%	
Commercial	.704	10872	511	1.000	15442	525	+ 14 + 3%			.500	7721		772	+ 261 + 51%	
Industrial	1.000	1420	68	1.000	1420	48	- 20 - 29%			.550	781		78	+ 10 + 15%	
Land, Agri.	.763	3071	144	1.000	4024	137	- 7 - 5%			.250	1006		101	- 43 - 30%	
Cert. & Pers.	1.000	3094	145	1.000	3094	105	- 40 - 28%			1.000	3094		309	+ 164 +213%	
TOTAL	.724	76321	3564	1.000	105429	3564				.339	35712		3564		
Tax Rate = \$47.00				Tax Rate = \$34.00						Tax Rate = \$100.00					
WINDSOR															
Residential	.518	4179	165	1.000	8064	132	- 33 - 20%			.400	3218	1620	130	- 35 - 21%	
Commercial	.731	68	3	1.000	93	1	- 2 - 67%			.500	47		2	- 1 - 33%	
Industrial	--	--	--	--	--	--	-- --			--	--		--	+ 25 --	
Land, Agri.	.101	408	16	1.000	4039	65	+ 49 +306%			.250	1010		41	+ 11 +156%	
Cert. & Pers.	.756	737	29	1.000	975	15	- 9 - 31%			1.000	975		40	-- + 38%	
TOTAL	.409	5392	213	1.000	13171	213				.399	5250		213		
Tax Rate = \$40.00				Tax Rate = \$16.00						Tax Rate = \$41.00					

THE COMMONWEALTH OF MASSACHUSETTS

Advance Copy

1978

Acts and Resolves

PAUL GUZZI, Secretary of the Commonwealth

Chap. 580. AN ACT PROVIDING FOR THE TAXATION OF REAL PROPERTY
BY USAGE CLASSIFICATION.

Be it enacted, etc., as follows:

SECTION 1. Chapter 58 of the General Laws is hereby amended by striking out section 1, as most recently amended by section 30 of chapter 684 of the acts of 1975, and inserting in place thereof the following section:-

Section 1. The commissioner of corporations and taxation, in chapters fifty-eight to sixty-five C, inclusive, called the commissioner, may visit any town, inspect the work of its assessor and give them such information and require of them such action as will tend to produce uniformity throughout the commonwealth in valuation, classification and assessments. He shall prepare and issue printed instructions to assessors as a guide to them in carrying out said purpose, which shall be adapted to varying local circumstances and to differences in the character and condition of property subject to local taxation. He shall conduct or sponsor inservice or other training programs on the technical, legal and administrative aspects of the classification and assessment processes. For said purpose he may cooperate with other governmental agencies, educational institutions, local, regional, state or national assessors' organizations and any other appropriate professional organization. He may furnish to local assessors blank forms for use in classifying and valuing such property. He may cause an assessor to be prosecuted, either in the county where said officer resides or in an adjoining county, for any violation of law relative to assessment of taxes for which a penalty is imposed.

SECTION 2. The first paragraph of section 3 of said chapter 58, as most recently amended by section 1 of chapter 992 of the acts of 1977, is hereby further amended by striking out the first two sentences and inserting in place thereof the following two sentences:- The commissioner shall annually, on or about January first, furnish to each board of assessors all the information relative to the classification, assessment, valuation and ownership of

property taxable in their town that has come into possession of his department, particularly under chapters sixty-five, sixty-five A and sixty-five C. He shall annually prepare a manual outlining in detail, procedures whereby said assessors may secure uniform classification and assessment of real property and uniform assessment of personal property and just taxation of such property.

SECTION 3. The third paragraph of said section 3 of said chapter 58, added by section 5 of chapter 660 of the acts of 1963, is hereby amended by striking out the first sentence and inserting in place thereof the following sentence:- The commissioner may require from state and town officers such returns and statements relative to the amount, classification and valuation of taxable property in the several towns as he deems necessary.

SECTION 4. Section 4 of said chapter 58, as appearing in the Tercentenary Edition, is hereby amended by striking out the first sentence and inserting in place thereof the following sentence:- Whenever it appears to the commissioner that the property or any part thereof in any town is not valued for taxation in accordance with law, and that such failure to comply with the law is the result of inadequate methods in keeping the records of valuation, classification or ownership of property, or is due to failure on the part of its assessors or any of them properly to examine the records of the registry of deeds and probate court, or to make use of the information required to be furnished to assessors by the commissioner, he shall forthwith direct said assessors to adopt such methods of keeping their record or to make such examination of the records of the registry of deeds and probate court, or to make such use of the information that he has furnished to them, as he deems necessary.

SECTION 5. Section 6 of said chapter 58, as so appearing, is hereby amended by striking out the first sentence and inserting in place thereof the following sentence:- The commissioner may collect and tabulate information as to the classification, sale price and actual cash value of real property in the several towns.

SECTION 6. Section 7C of said chapter 58, as appearing in chapter 649 of the acts of 1955, is hereby amended by striking out the first sentence and inserting in place thereof the following sentence:- Assessment systems installed in accordance with this chapter shall be such as will, in the

judgement of the commission, be most effective in providing adequate maps for assessment purposes, in maintaining detailed and accurate records of each parcel of property assessed and, generally, in producing uniform and equitable valuations, classifications, and assessments throughout the city or town in accordance with law.

SECTION 7. Section 10 of said chapter 58, as most recently amended by section 6 of chapter 660 of the acts of 1963, is hereby further amended by striking out the first sentence and inserting in place thereof the following sentence:- In determining the equalized valuations required by section nine, the commission may require from state, city and town officers such returns and statements relative to the amount, valuation, and classification of taxable property in the several cities and towns as it deems necessary.

SECTION 8. Section 17B of said chapter 58, as most recently amended by section 1 of chapter 468 of the acts of 1961, is hereby further amended by striking out the second sentence and inserting in place thereof the following sentence:- Such losses of taxes as determined by the commission shall be based on the then current tax rate in each town in which property has been taken for flood control reservoirs and on the average assessed taxable valuation for a period of five years prior to the acquisition of said land; provided, that whenever a town where in a flood control reservoir or portion thereof is located shall have made a general revaluation of property subject to the annual municipal taxes for such town, the commission may use such revaluation for determining the taxes for which payment shall be made.

SECTION 9. The second paragraph of section 1 of chapter 58A of the General Laws, as most recently amended by section 48 of chapter 422 of the acts of 1974, is hereby further amended by striking out the third sentence and inserting in place thereof the following sentence:- The majority of the members of the board shall constitute a quorum for the transaction of its business, except that the board may provide by rule for the decision by a single member on appeals from a board of assessors where the assessed fair cash valuation of the property involved in the appeal does not exceed twenty-five thousand dollars and also in cases where the assessed fair cash valuation exceeds twenty-five thousand but does not exceed fifty thousand dollars when the appellant gives written consent to a decision by a single member.

SECTION 10. The first sentence of section 6 of said chapter 58A, as most recently amended by section 2 of chapter 415 of the acts of 1976, is hereby further amended by inserting after the word "fifty-nine", in line 6, the words:- ; chapter fifty-nine A.

SECTION 11. Section 7 of said chapter 58A, as most recently amended by section 2 of chapter 684 of the acts of 1972, is hereby further amended by striking out the sixth, seventh, eighth, and ninth sentences and inserting in place thereof the following four sentences:- Within such time as the board by its rules may prescribe, the appellee shall file with the board an answer stating fully each finding of fact and ruling of law made with respect to the tax or determination in issue and denying or admitting each and every allegation of fact contained in the petition; except that, in an appeal under section sixty-four or sixty-five of chapter fifty-nine, if the appellee desires to raise no issue other than the question whether there has been an overvaluation or improper classification of the property on which the tax appealed from was assessed, no answer need be filed. If no answer is filed in such a case, the allegation of overvaluation or improper classification of such property shall be held to be denied and all other material facts alleged in the petition admitted. If an answer is filed a copy shall be served upon the appellant, in the manner provided in section nine. The party taking the appeal shall at the time of filing the petition pay to the clerk an entry fee of thirty dollars for each appeal from a decision of the commission, or, in the case of an appeal from a decision of a board of assessors, an entry fee of ten dollars where the assessed fair cash valuation of the real property or personal property, or both, the tax on which is sought to be abated, is fifty thousand dollars or less; or, where such assessed fair cash valuation is in excess of fifty thousand dollars, an entry fee equal to thirty cents on each one thousand dollars of said assessed fair cash valuation.

SECTION 12. Section 7A of said chapter 58A, as most recently amended by section 3 of said chapter 684, is hereby further amended by striking out the third, fourth, fifth, sixth and seventh sentences and inserting in place thereof the following five sentences:- An appellant desiring to be heard under the informal procedure shall pay to the clerk the entry fee provided in section seven, except that the minimum entry fee shall be two dollars if the assessed fair cash valuation of the property on which the tax appealed from

was assessed does not exceed twenty thousand dollars and such property is occupied in whole or in part by the appellant as his dwelling, contains no more than three units designed for dwelling purposes and is in no part used for any other purposes, or if the assessed valuation of the property on which the tax appealed from was assessed does not exceed five thousand dollars and such property is within the class of tangible personal property described in clause twentieth of section five of chapter fifty-nine, and shall file a written waiver of the right to appeal to the supreme judicial court, except upon questions of law raised by the pleadings or by an agreed statement of facts or shown by the report of the board, an election of the informal procedure and a written statement of the facts in the case and of the amount claimed in abatement together with such additional information as the clerk may require. The statement last referred to may be made on forms to be supplied by the board and, if the appellant so requests and the assessed fair cash valuation of the property concerned does not exceed twenty thousand dollars, shall be made out for the appellant by the clerk or an employee of the board designated by the board. The clerk shall then serve a copy of such statement upon the appellee. No further pleadings shall be required under this procedure if the appellee intends to offer no other defense than that the property was not overvalued or that the property was not improperly classified; otherwise it shall file with the board within thirty days of the service of such statement an answer similar to that required under the procedure provided by section seven, hereinafter referred to as the formal procedure. If the assessed fair cash valuation of the property concerned exceeds twenty thousand dollars, the appellee, within ten days of the date of the service of such statement, may elect to have the appeal heard under the formal procedure by so notifying the clerk in writing and by paying him a transfer fee of ten dollars, in which case the said statement shall be considered to be a petition and such service to be service of the petition and the waiver of the right of appeal by the appellant shall be void.

SECTION 13. Section 12A of said chapter 58A, inserted by chapter 430 of the acts of 1943, is hereby amended by striking out the first sentence and inserting in place thereof the following sentence:- If, at a hearing of an appeal relative to the assessed fair cash valuation of property brought within three years after a determination by the appellate tax board of the valuation

thereof, it appears that the assessed fair cash valuation is greater than the valuation as so determined, the burden shall be upon the appellee to satisfy the board that the increased valuation was warranted and upon failure so to do the board may, in its discretion, tax as costs against the appellee, in addition to witness fees and expenses of service of process, the whole or any part of the reasonable expense of the taxpayer incurred in the preparation, entry and trial of his appeal.

SECTION 14. Section 12B of said chapter 58A, inserted by chapter 262 of the acts of 1950, is hereby amended by striking out the first sentence and inserting in place thereof the following sentence:- At any hearing relative to the assessed fair cash valuation or classification of property, evidence as to the fair cash valuation or classification of property at which assessors have assessed other property of a comparable nature or class shall be admissible.

SECTION 15. Section 13 of said chapter 58A is hereby amended by striking out the first sentence, as appearing in section 4 of chapter 1114 of the acts of 1973, and inserting in place thereof the following sentence:- The board shall make a decision in each case heard by it and make findings of fact and report thereon in writing; provided, that every decision granting an abatement without findings of fact and report which relates to a tax on land with one or more buildings thereon shall, if so requested by the appellee in writing at the commencement of the hearing, state separately the fair cash valuation of the land and of each building.

SECTION 16. Sections three and three A of chapter fifty-nine of the General Laws are hereby repealed.

SECTION 17. The first sentence of clause Seventeenth of section 5 of said chapter 59, as most recently amended by section 1 of chapter 696 of the acts of 1973, is hereby further amended by striking out, in line 1, the word "value" and inserting in place thereof the words:- taxable valuation.

SECTION 18. The last sentence of said clause Seventeenth of said section 5 of said chapter 59, as appearing in section 1 of chapter 1110 of the acts of 1971, is hereby amended by striking out, in line 2, the word "value" and inserting in place thereof the words:- taxable valuation.

SECTION 19. The first paragraph of clause Twenty-second of said section 5 of said chapter 59, as most recently amended by section 2 of said

chapter 1110, is hereby further amended by inserting after the word "dollars", in line 13, the word:- of assessed taxable valuation.

SECTION 20. Paragraph (e) of said clause Twenty-second of said section 5 of said chapter 59, as amended by section 3 of said chapter 1110, is hereby further amended by inserting after the word "dollars", in line 2, the words:- of the taxable valuation of real property.

SECTION 21. Clause Twenty-second A of said section 5 of said chapter 59, as most recently amended by section 5 of said chapter 1110, is hereby further amended by inserting after the word "dollars", in line 19, the words:- of the taxable valuation of real property.

SECTION 22. Clause Twenty-second B of said section 5 of said chapter 59, as most recently amended by section 6 of said chapter 1110, is hereby further amended by inserting after the word "dollars", in line 16, the words:- of the taxable valuation of real property.

SECTION 23. Clause Twenty-second C of said section 5 of said chapter 59, as most recently amended by section 7 of said chapter 1110, is hereby further amended by inserting after the word "dollars", in line 14, the words:- of the taxable valuation of real property.

SECTION 24. Clause Twenty-second D of said section 5 of said chapter 59, as most recently amended by section 8 of said chapter 1110, is hereby further amended by inserting after the word "dollars", in line 1, the words:- of the taxable valuation of real property.

SECTION 25. Clause Twenty-second E of said section 5 of said chapter 59, inserted by section 3 of chapter 831 of the acts of 1974, is hereby amended by inserting after the word "dollars", the first time it appears, in line 11, the words:- of the taxable valuation of real property.

SECTION 26. Clause Thirty-seventh of said section 5 of said chapter 59, as most recently amended by section 1 of chapter 179 of the acts of 1970, is hereby further amended by inserting after the word "dollars", in line 1, the words:- of the taxable valuation of real property.

SECTION 27. Clause Forty-first of said section 5 of said chapter 59 is hereby amended by striking out, in line 2, as appearing in section 1 of chapter 456 of the acts of 1970, the word "valuation" and inserting in place thereof the words:- of the taxable valuation of real property.

SECTION 28. Clause Forty-second of said section 5 of said chapter 59, as most recently amended by section 9 of chapter 1110 of the acts of 1971, is hereby further amended by inserting after the word "dollars", in line 3, the words:- of the taxable valuation of real property.

SECTION 29. Clause Forty-third of said section 5 of said chapter 59, as most recently amended by section 10 of said chapter 1110, is hereby further amended by inserting after the word "dollars", the first time it appears, in line 4, the words:- of the taxable valuation of real property.

SECTION 30. Section six to seven A, inclusive, sections thirteen to seventeen A, inclusive, and sections thirty-eight B and thirty-eight C of said chapter fifty-nine are hereby repealed.

SECTION 31. Said chapter 59 is hereby further amended by striking out section 44, as most recently amended by section 1 of chapter 671 of the acts of 1973, and inserting in place thereof the following section:-

Section 44. This list shall exhibit the valuation, classification and assessment of the real property assessed; and shall contain the names of the owners of the real property assessed, or such description of them as can be given, their places of abode, if known, and a description of the property.

SECTION 32. Section 46 of said chapter 59 is hereby amended by inserting after the word "valuation", in line 2, as appearing in the Tercentenary Edition, the word:- classification.

SECTION 33. The first sentence of section 59 of said chapter 59, as most recently amended by chapter 125 of the acts of 1963, is hereby further amended by inserting after the word "proportion", in line 10, the words:- or upon an improper classification.

SECTION 34. The first sentence of section 64 of said chapter 59, as amended by section 1 of chapter 677 of the acts of 1975, is hereby further amended by striking out, in lines 22 and 23, the words "valuation equal to the average of the valuations" and inserting in place thereof the words:- taxable valuation equal to the average of the taxable valuations.

SECTION 35. Said chapter 59 is hereby further amended by striking out section 76, as appearing in the Tercentenary Edition, and inserting in place thereof the following section:-

Section 76. If the commissioner deems any property subject to taxation not properly valued or classified, he may recommend to the assessors a

revision of its valuation or classification, and they may make an assessment upon any additional value in the manner and within the time provided by the preceding section and subject to its provisions.

SECTION 36. Sections seventy-nine and eighty of said chapter fifty-nine are hereby repealed.

SECTION 37. Said chapter 59 is hereby further amended by striking out section 90, as appearing in the Tercentenary Edition, and inserting in place thereof the following section:-

Section 90. Whoever willfully conceals, removes, transfers, or misrepresents any property to evade proper valuation, assessment or classification, or takes such other action with the intent so as to avoid taxation, shall be punished by a fine of not less than one thousand nor more than five thousand dollars; and he may be indicted either in the county where any of the acts or things made criminal by this section are done or in the county where he is liable to taxation.

SECTION 38. The General Laws are hereby amended by inserting after chapter 59 the following chapter:-

CHAPTER 59A.

CLASSIFICATION OF REAL PROPERTY.

Section 1. The following words shall have the following meanings for purposes of this chapter, unless the context clearly indicates otherwise:-

"Commercial property", all real property and improvements which are not used nor held for use for a residential or industrial and manufacturing purpose, including but not limited to any commercial, business, retail, trade, professional service, recreational, artistic, sporting, fraternal, governmental, educational, medical or religious enterprise. Such property may be used for profit or nonprofit purposes and may be expressly exempt from taxation by other provisions of this chapter or of chapter fifty-nine.

"Commissioner", the commissioner of corporations and taxation.

"Industrial and manufacturing property", all real property and improvements which is used or held for use for profit making purposes involving the manufacturing, milling, producing, processing, or fabricating of materials; the extraction or processing of materials which are unserviceable in their natural state to create commercial products or materials; or the mechanical or chemical transformation of materials or substances into new

products. Industrial and manufacturing property shall include the storage, transmitting and generating facilities of utilities regulated by the department of public utilities.

"Open space property", all real property and improvements thereto which is used for profit or nonprofit purposes, and which is characterized principally by an open or natural condition and whose preservation provides the public with the benefit of the conservation of natural resources such as air, water and wildlife, or whose preservation contributes to the enjoyment and economic value of surrounding residential, commercial or industrial and manufacturing property. No private association or club shall be deemed owners of "open space property" that discriminates its membership on grounds of race, religion or sex. Such associations shall be deemed owners of "commercial property".

"Parcel", a unit of real property as defined by the assessor in accordance with the deed for such property.

"Residential property", all real property and improvements thereto which is used or held for use for human habitation and which contains a room or group of rooms which form a habitable unit for a person or persons and which has facilities used or intended to be used for living, sleeping, cooking and eating. Residential property includes accessory buildings and property determined by the assessors to be incidental to property used for human habitation if such accessory property is available for use only by the resident, or residents. Residential property shall not include a hotel, motel or lodging house.

Section 2. All real property within the commonwealth shall be subject to valuation and classification by the assessors of the city or town in which the real property is situated. Real property for the purposes of valuation, classification and taxation shall include all land and all buildings and improvements thereon or affixed thereto.

Section 3. The assessors of each city and town shall determine the fair cash valuation and classification of real property for the purposes of taxation according to the valuation and the use of such property on the first day of January of each year.

Section 4. The assessors shall determine the fair cash valuation of all real property according to section thirty-eight of chapter fifty-nine and

shall secure an equitable and uniform valuation of all real property situated in the same class.

Section 5. The assessors shall classify all taxable real property according to the following uses:

Class one.

All real property and the improvements thereto, if any, used or held for use for residential purposes, shall be classified as class one property.

Class two.

All real property and the improvements thereto, if any, used or held for use for commercial purposes, shall be classified as class two property.

Class three.

All real property and the improvements thereto, if any, used or held for use for industrial or manufacturing purposes, shall be classified as class three property.

Class four.

Upon approval by the assessors of an application filed in accordance with section six, all real property and the improvements thereto, if any, which is open space property shall be classified as class four property.

Section 6. The eligibility of real property for classifications as class four, open space property, shall be determined for each tax year. Application therefor shall be submitted to the assessors of each city and town in which such land is situated not later than October first of the year preceding the tax year for which such classification is being sought. Application shall be made on a form prescribed by the commissioner and provided for the use of the applicant by said assessors. Such form shall provide for the reporting of such information as the assessor may require to aid him in determining whether such land qualifies for class four classification, and shall provide a statement of the potential tax liability under sections thirty-seven and thirty-eight. The applicant shall sign and certify the accuracy of such application under the penalties of perjury.

Failure to file an application for the classification of property as class four property within the time and in the manner prescribed shall constitute a waiver of the right to such classification.

Section 7. An application for classification of property as class four property shall be allowed or disallowed by the assessors of the city or town

in which such land is located within three months of the filing thereof. An application for classification as class four property shall be disallowed by the assessors of the city or town in which such land is located if, in their judgment, such land does not qualify thereunder. The failure of the assessors to allow or disallow any such application within three months following the filing thereof, shall be deemed to be an allowance of such application. The assessors shall within ten days of an allowance, or disallowance, send written notice of such allowance or disallowance by certified mail to the applicant and shall set forth therein the reason or reasons for disallowance together with a statement advising the landowner of his right to appeal therefrom as provided in section fifty-nine of chapter fifty-nine.

With respect to the first application relating to a parcel of land which has been approved, and any subsequent such application after a lapse of time when such land has not been classified as class four property, or after a change of record ownership of such land, the assessors shall forthwith cause to be recorded in the registry of deeds of the county or district in which the city or town is situated a statement of their action which shall constitute a lien upon the land covered by such application for such taxes as may be levied under the provisions of this chapter. The statement shall name the owner or owners of record and shall include a description of the land adequate for identification. Unless such a statement is recorded the lien shall not be effective with respect to a bona fide purchaser or other transferee without actual knowledge of such lien. Upon application by any record owner, such liens shall be released by the assessors with respect to any parcel of land as provided below in this section upon the applicable facts being established by their records or by affidavits or otherwise.

All liens for a conveyance tax under section thirty-seven shall be released upon its being so established that no conveyance or change of use by the owner at the time of such release will result in a conveyance tax under said section or that any such taxes which have become due have been paid.

All liens for roll-back taxes under section thirty-eight, other than roll-back taxes based on a change of use after the date of such release, shall be released upon its being established that no roll-back taxes have become due or that any such taxes which have become due have been paid.

The assessors shall also have the power and authority to release any such liens to correct any errors or omissions. Any release under this section shall be recorded with the registry of deeds.

When any land which has been classified as class four property ceases to be so classified the assessors shall forthwith record in the registry of deeds a statement to that effect which shall include the name of the record owner or owners, the date when such land ceased to be so valued, assessed and taxed and a description of the land adequate for identification.

Section 8. All real property which is exempt from taxation under section five of chapter fifty-nine shall be classified according to guidelines promulgated by the commissioner.

Section 9. Where real property is used for more than one purpose and such use would result in different classifications, then the assessors shall classify such property by determining the percentage of the fair cash valuation of the property which is allocated to each use.

Section 10. All real property situated within the commonwealth shall be subject to taxation, unless such property is expressly exempt, in whole or in part, under this chapter or under section five of chapter fifty-nine.

Section 11. Mortgages upon taxable buildings or other improvements shall be deemed mortgages of real property for the purposes of taxation, and shall be taxed under this chapter.

Section 12. The assessors before making an assessment shall give reasonable notice thereof to all persons subject to taxation of real property in their respective city or town. Such notice shall be posted in one or more public places in each city or town, or shall be given in some other sufficient manner, and shall require said persons to bring to the assessors such lists as may be required under section twenty-nine of chapter fifty-nine. The assessors shall administer such lists in the manner, and under the conditions, specified in sections thirty through thirty-seven, inclusive, of chapter fifty-nine.

Section 13. A board of assessors may request the owner or lessee of any real property to make a written return under oath within sixty days containing such information as may reasonably be required by it to determine the actual fair cash valuation of such property.

Failure of an owner or lessee of real property to comply with such request within sixty days after it has been made shall bar him from any statutory appeal under this chapter, unless the owner or lessee of such real property was unable to comply with such request for reasons beyond his control. If any owner or lessée of real property in a return made under this section makes any statement which he knows to be false in a material particular, such false statement shall bar him from any statutory appeal under this chapter.

Section 14. A board of assessors may require testimony under oath of a taxpayer relative to his written return filed under section thirteen and may also require testimony under oath of any applicant for abatement under section thirty-six.

Section 15. The assessors shall make, on the books furnished under section forty-five of chapter fifty-nine, a list of the valuation, classification and assessment of all real property in their respective city or town. The assessors shall administer such lists in the manner, and under the conditions, specified in sections forty-three, forty-four, forty-six, forty-nine, fifty, fifty-one and fifty-two of chapter fifty-nine.

Section 16. If real property which is liable to taxation is omitted from the annual assessment of taxes or if the taxation of such property is invalid by reason of error or irregularity in the assessment, the assessors may reassess such property or reassess such tax in the manner and under the conditions specified in sections seventy-five through seventy-eight, inclusive, of chapter fifty-nine.

Section 17. There shall be exempt from property taxation, except special assessments, five thousand dollars of the taxable valuation of residential real property. No more than one residential real property exemption shall be allowed to any one residential parcel. This exemption shall be in addition to all exemptions which may be granted under section five of chapter fifty-nine; provided, however, in no instance shall the taxable valuation of such property be reduced below ten per cent of the fair cash valuation of such property, unless such reduction has been caused by the application of clause eighteen of section five of chapter fifty-nine.

Section 18. In determining the taxation of nonexempt real property classified under section five, the assessor shall apply to the fair cash valuation of such property the following percentages:

Class one, forty per cent;
 Class two, fifty per cent;
 Class three, fifty-five per cent;
 Class four, twenty-five per cent.

Section 19. All real property, which is not totally exempt from taxation, shall be taxed according to the following procedures:

First, the assessor shall determine the fair cash valuation of the property.

Second, the assessor shall determine the classification of the property.

Third, the assessor shall apply the classification ratio to the fair cash valuation of the property. The resulting figure shall determine the taxable valuation for all real property within classes two, three and four.

Fourth, the assessor shall apply the residential exemption to all property in class one. The resulting figure shall determine the taxable valuation for all real property within class one.

Fifth, the assessor shall apply the tax rate, as determined by the city or town, to the taxable valuation to reach the tax which shall be due and payable on such property.

Section 19A. All real and personal property of electric and gas utility companies subject to rate regulation by the department of public utilities or the federal energy regulatory commission, unless such property is otherwise exempted by law, shall be exempt from real and personal property tax under this chapter and under chapter fifty-nine; provided, however, that such utility companies shall be subject to a local excise for the privilege of doing business in a city or town. To compute such excise, the assessor of each city and town in which such utility company property exists shall multiply the current tax rate by the current assessed value of such property, as determined by the state tax commissioner. The current assessed value of such property of such electric and gas utility companies in each city or town shall be determined by multiplying the current net book value of such property by the assessment factor computed by use of the following formula:-

$$F \text{ EQUALS } \frac{AVU}{CVU} \text{ TIMES } \frac{CVN}{AVN}$$

As used in the foregoing formula the following letters shall have the following meanings:-

F, excise assessment factor

AVU, actual assessed value for fiscal year nineteen hundred and

seventy-eight, as finally determined under the appeal procedures of chapter fifty-nine, of all real and personal property of utility companies within the city or town.

CVU, net book value for fiscal year nineteen hundred and seventy-eight of all real and personal property of utility companies within the city or town, as determined by the state tax commissioner.

CVN, taxable valuation for fiscal year nineteen hundred and seventy-eight of all real and personal property of non-utilities within the city or town, determined as though chapter fifty-nine A had been applicable thereto.

AVN, actual assessed valuation for fiscal year nineteen hundred and seventy-eight of all real and personal property of non-utilities within the city or town.

Excises so assessed by such city or town for such privilege of doing business shall be paid in accordance with the applicable provisions of chapter fifty-nine and this chapter.

The state tax commissioner may require a utility company subject to such local excise to provide information necessary to establish the net book value of real and personal property in each city and town where such property is located.

Section 20. Except as otherwise provided in section twenty-two, real estate owned in fee or otherwise or held in trust for the benefit of the United States, the commonwealth, or a county, city or town, or any instrumentality thereof, if used in connection with a business conducted for profit or leased or occupied for other than public purposes, shall for the privilege of such use, lease or occupancy, be valued, classified, and taxed annually as of January first to the user, lessee or occupant in the same manner and to the same extent as if such user, lessee or occupant were the owner thereof in fee, whether or not there is any agreement by such user, lessee or occupant to pay taxes assessed under this section; provided, however, that whenever under the constitution and laws of the United States the privilege of such use, lease or occupancy of real estate owned by the United States cannot be taxed as aforesaid, but a leasehold or other interest in such real estate or the ownership of or an interest in buildings and other things erected thereon or affixed thereto, may be taxed, such interest or ownership shall be valued, classified, assessed and taxed to the holder thereof to the extent permitted by such constitution and laws. Except as

otherwise provided, a payment purporting to be in lieu of a local tax for a particular year on real estate subject to this section shall be applied in reduction of the tax assessed under this section for such year with respect to such real estate. Notwithstanding any contrary provision of section thirty, unless there is a different agreement, no tax assessed under this section shall be retained out of rent or recovered under section thirty.

No tax assessed under this section shall be a lien upon the real estate with respect to which it is assessed; nor shall any such tax be enforced by any sale or taking of such real estate; but the interest of any lessee therein may be sold or taken by the collector of the town in which the real estate lies for the nonpayment of such tax in the manner provided by law for the sale or taking of real estate for nonpayment of annual taxes. Such collector shall have for the collection of taxes assessed under this section all other remedies provided by chapter sixty for the collection of annual taxes upon real estate.

This section shall not apply to a use, lease or occupancy which is reasonably necessary to the public purpose of a public airport, port facility, highway, turnpike, transportation system, park, or similar property which is available to the use of the general public or to easements, grants, licenses or rights of way of public utility companies; to the property of the United States, or any instrumentality thereof, for which payments are made in lieu of taxes in amount equivalent to taxes which might otherwise be lawfully assessed, in behalf of the United States or any instrumentality thereof; or to the property of the United States, or any instrumentality thereof, which is used by the manufacturing corporation so classified under chapter fifty-eight.

Section 21. All interests in real property situated within the commonwealth heretofore or hereafter acquired by any corporation by eminent domain and all such interests in real property heretofore or hereafter purchased by any corporation when it could have been acquired by eminent domain shall, unless expressly exempt by the charter of such corporation or by statute, be taxed to such corporation. This section shall not apply to real property of the commonwealth or of any of its political subdivisions; nor shall it apply to real property of a railroad corporation, which shall continue to be governed by section eighty-seven of chapter one hundred and sixty and any other provisions of law applicable thereto.

Section 22. Whenever the Congress of the United States has so provided a leasehold interest in real property owned and leased by the United States and in buildings and other things erected thereon or affixed thereto shall be assessed and taxed to the lessee or his assigns to the extent so provided by the Congress. Payment of the aforesaid taxes shall not be enforced by any lien upon or sale of the said real property, but, in the case of any leasehold subject to taxation as aforesaid, the interest of the lessee or lessees or their assigns therein may be sold by the collector of taxes of the city or town in which the real property is situated for the nonpayment of the tax assessed as aforesaid in the manner provided by law for the sale of real property for nonpayment of local taxes. Said collectors shall have for the collection of taxes assessed under this section all other remedies provided by chapter sixty for the collection of taxes by collectors of cities and towns.

Section 23. Property held by a city, town or district including the metropolitan water district, in another city or town for the purpose of a water supply, the protection of its sources or of sewage disposal, or of a public airport if yielding no rent, shall not be liable to taxation therein; but the city, town or district so holding it shall, annually on July first, pay to the city or town where it lies an amount equal to that which such city or town would receive for taxes upon the average of the assessed taxable valuation of the land, which shall not include buildings or other structures except in the case of land taken for the purpose of protecting the sources of an existing water supply, for the three years last preceding the acquisition thereof, the valuation for each year being reduced by all abatements thereon. Whenever a city or town in which such land is located shall have made a general revaluation of all its real property for purposes of taxation, the valuation of such land for the purpose of payments authorized by this section shall be determined by the state tax commission as of January first, between January first and June first, in the year nineteen hundred and seventy and in every fifth year thereafter, so that the payment with respect to such land shall remain substantially the same as that made prior to such revaluation. The city, town or district owning such land, if aggrieved by the determination of the commission, may within three months after written notice thereof appeal to the appellate tax board. Any part of such land or buildings from which any revenue in the nature of rent is received shall be subject to taxation. Revenue received for the use of such areas of land within the property so held for the purpose of a public airport as are used for the take-off and landing

of aircraft, including runways and taxi strips, or the use of buildings on such property which are used as a terminal or administration building or for housing, servicing and repairing aircraft, shall not be deemed to be rent or revenue in the nature of rent within the meaning of this paragraph.

If such land is part of a larger tract which has been assessed as a whole, its assessed taxable valuation in any year shall be taken to be that proportional part of the taxable valuation of the whole tract which the value of the land so acquired, exclusive of buildings, bore in that year to the value of the entire estate.

Section 24. The assessors of a city or town where land is acquired by such other city, town or district for water supply or sewage disposal or for a public airport shall, within one year after such acquisition, determine the average taxable valuation of such land under the preceding section and certify the amount so determined to such other city, town or district. The mayor or selectmen, the commissioners or prudential committee of a district, or the metropolitan district commission, within six months after receipt of said certificate, may appeal from such determination to the appellate tax board; and said board shall determine the valuation in the manner provided in the preceding section, and section sixty-five of chapter fifty-nine so far as applicable, shall govern such appeal.

If land within any city or town shall have been taken from it for said purposes, and for any one of the three years prior to the taking no taxes have been collected thereon, the city or town and the board or officer having charge of the land so taken may within six years after the taking agree as to the valuation of the land upon which the annual payment is to be made as aforesaid from the time of the taking, and if they cannot agree the board or officer shall notify the city or town thereof, and thereupon the value shall be determined by the appellate tax board under said section sixty-five of chapter fifty-nine and said notice shall be deemed to be the notice referred to in said section sixty-five of chapter fifty-nine. This and section twenty-three shall apply to property held for the purposes of the metropolitan water supply, except property situated in Ashland, Boylston, Holden, Hopkinton, Sterling or West Boylston, but shall apply only to property acquired by a city, town or district, including the metropolitan water district, prior to January first, nineteen hundred and forty-six.

Section 25. Land acquired on or after January first, nineteen hundred and forty-six, by a municipality or a district, including the metropolitan water district, and held on January first in any year for any public purpose by such municipality, in this section referred to as the holding municipality, or by such district, if such land lies in a municipality other than such holding municipality, or, in the case of land so acquired and held by a district, in a municipality other than the municipality or municipalities in which the district lies or which constitute the district, shall, with all buildings and other things erected thereon or affixed thereto, be exempt from taxation in such year except as hereinafter otherwise provided; but such holding municipality or district shall, on July first of such year, pay to the municipality where such land lies the amount which would be assessable for the next following year upon a valuation equal to the average of the assessed taxable valuations of the land and all buildings and other things erected thereon or affixed thereto on the three assessment dates next preceding the acquisition of the land, the assessed taxable valuation for each assessment date being reduced by all abatements, if any. If land subject to this section was not separately assessed or was exempt from taxation on any of said assessment dates, the assessors shall determine an assessed taxable valuation for the land and all buildings and improvements thereto according to guidelines promulgated by the commissioner. Whenever a city or town in which such land is located shall have made a general revaluation of all its real property for purposes of taxation, the valuation of such land for the purpose of payments authorized by this section shall be determined by the state tax commission as of January first, between January first and June first, in the year nineteen hundred and seventy and in every fifth year thereafter, so that payment with respect to such land shall remain substantially the same as that made prior to such revaluation. The holding municipality or district, if aggrieved by the determination of the commission, may within three months after written notice thereof appeal to the appellate tax board.

The assessors of the municipality where land subject to this section lies shall determine the average taxable valuation in accordance with this section and certify such valuation to the holding municipality or district liable under this section. Such holding municipality or district, if aggrieved by such determination, may within three months, after such certification appeal to the appellate tax board, which shall determine the average taxable valuation in accordance with this section.

